S.B. CIVIL WRIT PETITION NO.6164/2003
(Nand Lal Singhal vs. The State of Raj. & Ors.)

Date :: 11.05.2007

HON'BLE MR. JUSTICE GOPAL KRISHAN VYAS

Mr.Rameshwar Hedau, for the petitioner.
Mr.S.N. Tiwari, Dy. Govt. Advocate.

The petitioner is claiming exemption for land and building tax in view of Annexure-4 which is said to be issued by the Local Self Department on 04th October, 1972, whereby the Freedom Fighters were exempted from tax for their private house. The said notification was issued under Section 107 of the Rajasthan Municipalities Act, 1959.

It is contended by learned counsel for the respondents that the notice was issued to the petitioner under the provisions of Rajasthan Land and Building Tax Act, 1964 and in the said Act vide notification dated 30th March, 2000 exemption from tax for residential land or building was allowed w.e.f. 01st April, 2000 to the Freedom Fighters, therefore, petitioner was not entitled to get any exemption prior to 01st April, 2000 on the ground that he is Freedom Fighter.

I have perused both the notifications dated 04th October, 1972 issued under Section 107 of the Rajasthan Municipalities Act, 1959 and 30th March, 2000 issued under Section 21 of the Rajasthan Land & Buildings Tax Act, 1964.

Notification dated 04th October, 1972 Annexure-4 was issued under

the provisions of Municipalities Act, 1959 whereas demand was raised against the petitioner by the Land and Building Tax Department under the provisions of Rajasthan Land and Building Tax Act, 1964 under which exemption was granted to the certified Freedom Fighters vide Notification dated 30th March, 2000 and this notification is made applicable prospectively not retrospectively, therefore, I do not find any reason to interfere with the petition.

Accordingly, the petition is dismissed. However, petitioner is a Freedom Fighter, therefore, he may file his representation for grant of exemption to the Government. The Government may decide the same within a period of one month.

{GOPAL KRISHAN VYAS}, J.

A.K. Chouhan/-